

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,)
)
Plaintiff,) Case No.
)
)
v.)
)
MICHAEL LUM,)
)
Defendant.)
)

)

COMPLAINT

Plaintiff, the United States of America, complains and alleges as follows:

1. The United States brings this civil action to collect Michael Lum's unpaid federal income tax liabilities for the tax years 2002, 2006, 2007, and 2008.
2. Pursuant to 26 U.S.C. §§ 7401 and 7403, the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, authorized this action, and the Attorney General directed that it be commenced.

JURISDICTION AND VENUE

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 (internal revenue laws) and 1345 (United States as plaintiff), and 26 U.S.C. § 7402(a) (render judgments).
4. Pursuant to 28 U.S.C. § 1396, venue is proper in this Court because Mr. Lum is domiciled in this district and resides in Bradenton, Florida.

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CLAIM TO REDUCE FEDERAL TAX LIABILITIES TO JUDGMENT

5. On the dates and in the amounts set forth below, a delegate of the Secretary of the Treasury assessed against Mr. Lum the following federal income tax liabilities, penalties, and interest:

| Tax Year | Date of Assessment | Amount Assessed | | | Assessed Balance Due as of 5/21/2019 |
|-----------------|---------------------------|------------------------|-----------------|--|---|
| | | Tax | Interest | Penalties and Fees | |
| 2002 | 6/01/2009 | \$2,507.00 | | \$564.07 (late filing) \$84.14 (estimated tax) | \$6,510.48 |
| | 10/17/2011 | | | \$626.75 (failure to pay) | |
| | 8/10/2015 | | \$3,964.89 | | |
| | 8/8/2016 | | \$4,486.57 | | |
| | 12/31/18 | | | \$12.00 (fee/collection cost) | |
| 2006 | 6/1/2009 | \$65,296.00 | \$8,105.84 | \$2,205.02 (estimated tax) \$10,214.10 (late filing) \$5,901.48 (failure to pay) | \$110,814.36 |
| | 10/17/2011 | | | \$5,447.52 (failure to pay) | |
| | 8/4/2014 | | \$14,306.8 | | |
| | 8/10/2015 | | \$2,835.36 | | |
| | 8/8/2016 | | \$3,208.42 | | |
| 2007 | 11/24/2008 | \$40,777.00 | \$807.61 | \$1,061.87 (estimated tax) \$978.84 (failure to pay) | \$9,604.03 |
| | 8/3/2009 | | | \$16.00 (fee/collection cost) | |
| | 9/27/2010 | \$5,088.00 | | \$1,018.00 (IRC 6662) | |
| | 10/17/2011 | | | \$6,623.47 (failure to pay) | |
| | 8/04/2014 | | \$8,996.07 | \$661.44 (failure to pay) | |
| | 8/10/2015 | | \$1,647.72 | | |
| | 8/08/2013 | | \$1,864.53 | | |
| 2008 | 11/23/2009 | \$78,498.00 | \$753.66 | \$360.00 (estimated tax) \$1,311.33 (failure to pay) | \$77,733.77 |
| | 10/17/2011 | | | \$9,179.31 (failure to pay) | |
| | 8/04/2014 | | \$8,500.57 | \$437.11 (failure to pay) | |
| | 8/10/2015 | | \$1,989.37 | | |
| | 8/08/2016 | | \$2,251.12 | | |

6. A delegate of the Secretary of the Treasury issued Mr. Lum notice and demand for payment of the unpaid assessments described in paragraph 5.

7. Despite these notices and demands for payment, Mr. Lum has failed to pay his federal income tax liabilities in full.

8. As of May 21, 2019, Mr. Lum owed the United States \$204,662.64 for his unpaid federal income tax liabilities for tax years 2002, 2006, 2007, and 2008. Interest and statutory additions continue to accrue until the liabilities are paid in full.

WHEREFORE, the United States prays that this Court:

A. Enter judgment in favor of the United States and against Michael Lum for his unpaid federal income tax liabilities for tax years 2002, 2006, 2007, and 2008 in the amount of \$204,662.64, as of May 21, 2019, plus statutory additions and interest as allowed by law.

B. Award the United States its costs incurred in connection with this action, along with such other relief as justice requires.

Dated: May 23, 2019

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Kari A.R. Powell
KARI A.R. POWELL
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044
Tel: (202) 514-6068
Fax: (202) 514-9868
Kari.Powell@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

| | | | |
|---|--|---|---|
| I. (a) PLAINTIFFS United States of America | | DEFENDANTS Michael Lum | |
| (b) County of Residence of First Listed Plaintiff _____ <i>(EXCEPT IN U.S. PLAINTIFF CASES)</i> | | County of Residence of First Listed Defendant _____ <i>(IN U.S. PLAINTIFF CASES ONLY)</i> | |
| (c) Attorneys (Firm Name, Address, and Telephone Number) Kari Powell, U.S. Dept. of Justice, Tax Division P.O. Box 14198, Washington, D.C. 20044 Tel: (202)514-6068 | | NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. | |
| | | Attorneys (If Known) | |
| II. BASIS OF JURISDICTION (Place an "X" in One Box Only) | | III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant) | |
| <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff | <input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i> | Citizen of This State | <input type="checkbox"/> PTF 1 <input type="checkbox"/> DEF 1 Incorporated or Principal Place of Business In This State |
| <input type="checkbox"/> 2 U.S. Government Defendant | <input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i> | Citizen of Another State | <input type="checkbox"/> PTF 2 <input type="checkbox"/> DEF 2 Incorporated and Principal Place of Business In Another State |
| | | Citizen or Subject of a Foreign Country | <input type="checkbox"/> PTF 3 <input type="checkbox"/> DEF 3 Foreign Nation |
| IV. NATURE OF SUIT (Place an "X" in One Box Only) | | Click here for: Nature of Suit Code Descriptions . | |
| CONTRACT | | TORTS | |
| <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise | | PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice | |
| | | PERSONAL PROPERTY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability | |
| REAL PROPERTY | | CIVIL RIGHTS | |
| <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property | | PRIISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education | |
| | | PRISONER PETITIONS Other: <input type="checkbox"/> 443 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty | |
| | | FORFEITURE/PENALTY <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other | |
| | | BANKRUPTCY <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 | |
| | | PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark | |
| | | LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act | |
| | | SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) | |
| | | FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | |
| | | IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions | |
| V. ORIGIN (Place an "X" in One Box Only) | | | |
| <input checked="" type="checkbox"/> 1 Original Proceeding | <input type="checkbox"/> 2 Removed from State Court | <input type="checkbox"/> 3 Remanded from Appellate Court | <input type="checkbox"/> 4 Reinstated or Reopened |
| <input type="checkbox"/> 5 Transferred from Another District (specify) | <input type="checkbox"/> 6 Multidistrict Litigation - Transfer | <input type="checkbox"/> 7 Interpleader | <input type="checkbox"/> 8 Multidistrict Litigation - Direct File |
| VI. CAUSE OF ACTION | | Cite the U.S. Civil Statute under which you are filing (<i>Do not cite jurisdictional statutes unless diversity</i>): 26 U.S.C. 7401, 7402 | |
| | | Brief description of cause: Judgment for Unpaid Federal Taxes | |
| VII. REQUESTED IN COMPLAINT: | | <input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. | DEMAND \$ 204,662.64 |
| | | CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| VIII. RELATED CASE(S) IF ANY | | (See instructions): JUDGE _____ DOCKET NUMBER _____ | |
| DATE 05/23/2019 | | SIGNATURE OF ATTORNEY OF RECORD /s/ Kari A.R. Powell | |
| FOR OFFICE USE ONLY | | | |
| RECEIPT # | AMOUNT | APPLYING IFP | JUDGE |
| | | | MAG. JUDGE |

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)

- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).

- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.

- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

UNITED STATES DISTRICT COURT
for the
Middle District of Florida

UNITED STATES OF AMERICA

))))))))))))

Plaintiff(s)

V.

MICHAEL LUM

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) Michael Lum
1701 27th Street East
Bradenton, FL 34208

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Kari Powell

Trial Attorney
U.S. Department of Justice, Tax Division
P.O. Box 14198
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: